

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
SEPTEMBER 30, 2005 and 2004
(in thousands)**

	2005	2004
General capital assets:		
Land	\$ 524,675	\$ 522,254
Buildings	1,789,583	1,749,291
Infrastructure	2,129,992	2,082,500
Equipment	322,429	292,625
Construction in progress	607,659	532,382
Total governmental funds capital assets	<u>\$ 5,374,338</u>	<u>\$ 5,179,052</u>
Investment in governmental funds capital assets by source:		
General fund	\$ 543,008	\$ 532,922
Special revenue funds	776,048	756,776
Capital projects funds	4,055,282	3,889,354
Total governmental funds capital assets	<u>\$ 5,374,338</u>	<u>\$ 5,179,052</u>

This schedule shows only gross capital asset balances related to Governmental Funds. For more information, see the reconciliation below.

Total Governmental Fund related capital assets, gross	\$ 5,374,338
Total Governmental Fund related accumulated depreciation	<u>2,180,876</u>
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	<u>\$ 3,193,462</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION**

SEPTEMBER 30, 2005

(in thousands)

Function	Land	Building	Equipment	Infrastructure	Construction In Progress	Total
Policy formulation and general government	\$197,596	\$827,855	\$68,130		\$29,061	\$1,122,642
Protection of people and property	29403	206761	141254		31114	408532
Physical Environment	34090		3393	\$6,361	34784	78628
Transportation	35373	10037	17759	2098383	88757	2250309
Socio-economic environment	32701	536614	31180			600495
Human Services	13314	28266	4107		549	46236
Culture and recreation	182198	180050	56606	25248	423394	867496
Total general government allocated to functions	<u>\$ 524,675</u>	<u>\$1,789,583</u>	<u>\$ 322,429</u>	<u>\$ 2,129,992</u>	<u>\$ 607,659</u>	<u>\$ 5,374,338</u>

This schedule shows only gross capital asset balances related to
Governmental Funds. For more information, see the reconciliation below.

Total Governmental Fund related capital assets, gross	\$ 5,374,338
Total Governmental Fund related accumulated depreciation	<u>2,180,876</u>
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	<u><u>\$ 3,193,462</u></u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005
(in thousands)

Function	Governmental Funds Capital Assets 10/1/2004	Additions	Deletions	Governmental Funds Capital Assets 9/30/2005
Policy formulation and general government	\$ 1,104,577	\$ 26,617	\$ 8,552	\$ 1,122,642
Protection of people and property	380,874	39,415	11,757	408,532
Physical Environment	70,628	10,922	2,922	78,628
Transportation	2,218,647	59,910	28,248	2,250,309
Socio-economic environment	588,278	13,645	1,428	600,495
Human Services	45,788	481	33	46,236
Culture and recreation	770,260	137,267	40,031	867,496
Total governmental funds capital assets	<u>\$ 5,179,052</u>	<u>\$ 288,257</u>	<u>\$ 92,971</u>	<u>\$ 5,374,338</u>

This schedule shows only gross capital asset balances related to Governmental Funds. For more information, see the reconciliation below.

Total Governmental Fund related capital assets, gross	\$ 5,374,338
Total Governmental Fund related accumulated depreciation	<u>2,180,876</u>
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	<u>\$ 3,193,462</u>

See accompanying independent auditors' report.